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PATENT  
Customer No. 22,852  
Attorney Docket No. 07481.0053-00000

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of: )  
Kazuo TAGAWA et al. ) Group Art Unit: 1797  
Application No.: 10/591,500 ) Examiner: VASISTH, Vishal V.  
Filed: May 25, 2007 )  
For: REFRIGERATING MACHINE OIL ) Confirmation No.: 1464  
)

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

**REPLY TO OFFICE ACTION**

In reply to the Office Action mailed February 17, 2010, Applicant respectfully requests reconsideration of the above-identified application in view of the following amendments and remarks:

**Amendments to the Claims** are reflected in the listing of claims in this paper.

**Remarks** follow the amendment section of this paper.